

Town of Barrington  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 62,227,254	\$ -
Last Year's Levy Tax Collection	485,582	-
Prior Years Property Tax Collection	91,409	-
Interest & Penalty	151,054	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	255,407	-
Fines and Forfeitures	71,600	-
Investment Income	213,823	-
Departmental	1,196,832	-
Rescue Run Revenue	749,262	-
Police & Fire Detail	359,024	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	34,288
Impact Aid	-	-
Medicaid	-	454,867
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	114,052
CDBG	-	-
COPS Grants	-	-
SAFER Grants	143,566	-
Other Federal Aid Funds	-	1,052,544
MV Excise Tax Reimbursement & Phase-out	643,190	-
State PILOT Program	16,157	-
Distressed Community Relief Fund	-	-
Library Resource Aid	376,179	-
Library Construction Aid	99,888	-
Public Service Corporation Tax	203,389	-
Meals & Beverage Tax / Hotel Tax	185,885	-
LEA Aid	-	5,248,519
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	245,664	-
State Food Service Revenue	-	15,882
Incentive Aid	-	-
Property Revaluation Reimbursement	76,296	-
Other State Revenue	-	126,546
Other Revenue	594,717	757,299
Local Appropriation for Education	-	43,662,444
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 68,386,178</b>	<b>\$ 51,466,442</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>

Town of Barrington  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

<u>EXPENDITURES</u>	<u>General</u> <u>Government</u>	<u>Finance</u>	<u>Social</u> <u>Services</u>	<u>Centralized</u> <u>IT</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public</u> <u>Works</u>	<u>Parks and</u> <u>Rec</u>	<u>Police</u> <u>Department</u>
Compensation- Group A	\$ 364,329	\$ 480,406	\$ 92,889	\$ -	\$ 274,941	\$ 1,047,912	\$ 1,346,221	\$ 92,649	\$ 1,831,614
Compensation - Group B	-	-	-	-	-	-	-	-	56,352
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	74,484	-	202,955
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	359,024
Active Medical Insurance - Group A	61,186	78,208	3,039	-	46,263	152,942	281,813	3,039	388,108
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	15,762
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group A	3,816	4,982	149	-	7,905	9,751	17,613	148	21,643
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	957
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	28,191	39,328	7,088	-	22,025	83,965	111,362	7,863	161,290
Life Insurance	653	265	20	-	143	609	870	20	1,591
State Defined Contribution- Group A	3,412	5,357	306	-	1,904	6,368	10,480	306	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	542
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	19,000	-	30,493
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	36,457	46,659	3,271	-	24,492	90,182	114,192	3,272	540,068
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	5,741
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	100	-	-	-	-
Purchased Services	312,740	58,697	-	80,393	4,353	203,197	10,554	10,657	79,428
Materials/Supplies	7,639	5,610	815	11,004	2,339	23,492	108,872	6,680	62,380
Software Licenses	-	-	-	30,685	-	1,515	-	-	13,925
Capital Outlays	-	-	-	-	24,097	-	-	-	-
Insurance	375,533	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	911	52,603	-	30,945
Vehicle Operations	4,800	187	-	-	447	-	145,728	954	34,862
Utilities	76,361	-	1,374	-	-	79,094	43,647	269	103,950
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	60,794	-	-
Revaluation	-	163,126	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	13,515	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,200,428	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	93,153	3,971	16,258	-	2,067	1,758	5,156	147,539	35,688
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,368,270</b>	<b>\$ 886,796</b>	<b>\$ 125,209</b>	<b>\$ 122,082</b>	<b>\$ 411,076</b>	<b>\$ 1,701,696</b>	<b>\$ 3,617,332</b>	<b>\$ 273,396</b>	<b>\$ 3,977,318</b>

Town of Barrington  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 1,878,510	\$ 256,839	\$ 79,396	\$ -	\$ -	\$ -	\$ 7,745,706	\$ 24,978,838
Compensation - Group B	46,009	-	-	-	-	-	102,361	2,138,927
Compensation - Group C	-	-	-	-	-	-	-	4,210,040
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	117,584	42,665	-	-	-	-	437,688	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	145,261
Police & Fire Detail	-	-	-	-	-	-	359,024	-
Active Medical Insurance - Group A	381,606	43,678	19,702	-	-	-	1,459,584	2,902,360
Active Medical Insurance- Group B	7,919	-	-	-	-	-	23,681	251,237
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,146,465
Active Dental insurance- Group A	20,918	2,115	1,160	-	-	-	90,200	207,865
Active Dental Insurance- Group B	479	-	-	-	-	-	1,436	16,708
Active Dental Insurance- Group C	-	-	-	-	-	-	-	79,425
Payroll Taxes	146,332	22,670	5,227	-	-	-	635,341	796,028
Life Insurance	5,121	201	41	-	-	-	9,534	58,234
State Defined Contribution- Group A	-	2,535	-	-	-	-	30,668	559,102
State Defined Contribution - Group B	475	-	-	-	-	-	1,017	40,421
State Defined Contribution - Group C	-	-	-	-	-	-	-	40,101
Other Benefits- Group A	48,666	5,574	1,000	-	-	-	104,733	274,561
Other Benefits- Group B	-	-	-	-	-	-	-	3,303
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	413,394	20,150	4,842	-	-	-	1,296,979	3,146,108
State Defined Benefit Pension - Group B	1,930	-	-	-	-	-	7,671	266,370
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	314,057
Other Defined Benefit / Contribution	-	-	-	-	-	-	100	-
Purchased Services	349,818	-	2,624	-	-	-	1,112,461	6,158,957
Materials/Supplies	90,654	-	3,919	-	-	-	323,404	705,596
Software Licenses	-	-	-	-	-	-	46,125	117,702
Capital Outlays	-	-	-	-	-	-	24,097	53,586
Insurance	-	-	-	-	-	-	375,533	168,497
Maintenance	23,049	-	6,228	-	-	-	113,736	468,135
Vehicle Operations	59,529	-	-	-	-	-	246,507	45,073
Utilities	6,600	-	-	-	-	-	311,295	759,698
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	60,794	-
Revaluation	-	-	-	-	-	-	163,126	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	13,515	-
Trash Removal & Recycling	-	-	-	-	-	-	1,200,428	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	35,484	-	12,368	-	-	-	353,442	65,777
Local Appropriation for Education	-	-	-	43,662,444	-	-	43,662,444	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,172,083	-	1,172,083	-
Municipal Debt- Interest	-	-	-	-	350,985	-	350,985	-
School Debt- Principal	-	-	-	-	1,010,000	-	1,010,000	-
School Debt- Interest	-	-	-	-	2,857,763	-	2,857,763	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	513,869	513,869	441,307
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,634,077</b>	<b>\$ 396,427</b>	<b>\$ 136,507</b>	<b>\$ 43,662,444</b>	<b>\$ 5,390,831</b>	<b>\$ 513,869</b>	<b>\$ 66,217,330</b>	<b>\$ 50,559,739</b>

Financing Uses: Transfer to Capital Funds	\$ 995,000	\$ -
Financing Uses: Transfer to Other Funds	-	586,407
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 995,000</b>	<b>\$ 586,407</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>1,173,848</b>	<b>320,296</b>
<b>Fund Balance1- beginning of year</b>	<b>\$19,072,934</b>	<b>\$1,299,253</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>19,072,934</b>	<b>1,299,253</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 20,246,782</b>	<b>\$ 1,619,549</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Barrington  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017</b>						\$ 19,072,934	-	\$ 19,072,934	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017 adjusted</b>						<u>\$ 19,072,934</u>	<u>-</u>	<u>\$ 19,072,934</u>	
General Fund	\$ 76,332,064	\$ -	\$ 73,374,315	\$ 1,581,407	\$ 1,376,342	\$ 20,191,438	\$ -	\$ 20,191,438	\$ 21,567,780
<b>Totals per audited financial statements</b>	<u>\$ 76,332,064</u>	<u>\$ -</u>	<u>\$ 73,374,315</u>	<u>\$ 1,581,407</u>	<u>\$ 1,376,342</u>	<u>\$ 20,191,438</u>	<u>\$ -</u>	<u>\$ 20,191,438</u>	<u>\$ 21,567,780</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reverse elimination entry from combining School Unrestricted Fund with Town's General Fund	\$ -	\$ 43,662,444	\$ -	\$ 43,662,444	\$ -	\$ -	\$ -	\$ -	\$ -
Remove School Unrestricted Fund from General Fund	(8,304,910)	(43,662,444)	(51,178,453)	(586,407)	(202,494)	(1,118,504)	-	(1,118,504)	(1,320,998)
Reclassify transfer of municipal appropriation to Education Department as on state report.	-	-	43,662,444	(43,662,444)	-	-	-	-	-
Police details on balance sheet on financial statements	359,024	-	359,024	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 68,386,178</u>	<u>\$ -</u>	<u>\$ 66,217,330</u>	<u>\$ 995,000</u>	<u>\$ 1,173,848</u>	<u>\$ 19,072,934</u>	<u>\$ -</u>	<u>\$ 19,072,934</u>	<u>\$ 20,246,782</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Barrington  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017</b>						\$ 1,299,253	-	\$ 1,299,253	
<i>No misc. adjustments made for fiscal 2016</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017 adjusted</b>						<u>\$ 1,299,253</u>	-	<u>\$ 1,299,253</u>	
General Fund (Town & School combined financial statement)	\$ 76,332,064	\$ -	\$ 73,374,315	\$ 1,581,407	\$ 1,376,342	\$ 20,191,438	\$ -	\$ 20,191,438	\$ 21,567,780
Reverse elimination entry from combining School Unrestricted Fund with Town's General Fund	-	43,662,444	-	43,662,444	-	-	-	-	-
Remove General Fund from combined financial statement	(68,027,154)	-	(22,195,862)	(44,657,444)	(1,173,848)	(19,072,934)	-	(19,072,934)	(20,246,782)
	<u>\$ 8,304,910</u>	<u>\$ 43,662,444</u>	<u>\$ 51,178,453</u>	<u>\$ 586,407</u>	<u>\$ 202,494</u>	<u>\$ 1,118,504</u>	<u>\$ -</u>	<u>\$ 1,118,504</u>	<u>\$ 1,320,998</u>
Special Revenue Funds - School Restricted Fund (Sub Fund 23)	\$ 1,186,249	\$ -	\$ 1,140,677	\$ -	\$ 45,572	\$ 30,591	\$ -	30,591	76,163
Special Revenue Fund - Food Service	879,889	-	807,659	-	72,230	150,158	-	150,158	222,388
<b>Totals per audited financial statements</b>	<u>\$ 10,371,048</u>	<u>\$ 43,662,444</u>	<u>\$ 53,126,789</u>	<u>\$ 586,407</u>	<u>\$ 320,296</u>	<u>\$ 1,299,253</u>	<u>\$ -</u>	<u>\$ 1,299,253</u>	<u>\$ 1,619,549</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but an revenue on state report	\$ 43,662,444	\$ (43,662,444)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Contribution Teachers Pension DB & DC reported on FS but not on state report	(2,567,050)	-	(2,567,050)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 51,466,442</u>	<u>\$ -</u>	<u>\$ 50,559,739</u>	<u>\$ 586,407</u>	<u>\$ 320,296</u>	<u>\$ 1,299,253</u>	<u>\$ -</u>	<u>\$ 1,299,253</u>	<u>\$ 1,619,549</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
No Reconciling items from MTP2 to UCOA	<u>-</u>		<u>-</u>						
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 51,466,442</u>		<u>\$ 50,559,739</u>						

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.